

ASSEMBLY BILL

No. 824

Introduced by Assembly Member Harkey

February 26, 2009

An act to amend Section 1622.6 of, and to add Sections 1612.9 and 1612.10 to, the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 824, as introduced, Harkey. Property taxation: assessment procedures.

Existing law requires, when an application for equalization is filed by a member or alternate member of an assessment appeals board on his or her own behalf or the behalf of specified family members, that the assessment appeal be heard by a special alternate assessment appeals board panel appointed by order of the presiding judge of the superior court, as specified. Existing law requires a member or alternate member of an assessment appeals board to notify the clerk immediately upon filing such an application on his or her own behalf, or upon his or her decision to represent a specified family member.

This bill would extend those provisions to applications for equalization filed by any current employee of the county counsel who either advises the assessment appeals board or represents the assessor before the assessment appeals board. This bill would also allow, in the discretion of the clerk of the board, an application appeal to be heard by an alternate board consisting of 3 special alternate assessment appeals board members who are qualified and in good standing in another county.

Existing law provides that no current employees of the office of the clerk of the county board of equalization or assessment appeals board

may represent an applicant for compensation on any application for equalization, as specified.

This bill would extend those provisions to current employee of the county counsel who advises the assessment appeals board or represents the assessor before the assessment appeals board.

By increasing the duties of local government officials, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: yes.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 1612.9 is added to the Revenue and
- 2 Taxation Code, to read:
- 3 1612.9. No current employee of the county counsel who advises
- 4 the assessment appeals board or represents the assessor before the
- 5 assessment appeals board may represent an applicant for
- 6 compensation on any application for equalization filed pursuant
- 7 to Section 1603.
- 8 SEC. 2. Section 1612.10 is added to the Revenue and Taxation
- 9 Code, to read:
- 10 1612.10. Any current employee of the county counsel who
- 11 either advises the assessment appeals board or represents the
- 12 assessor before the assessment appeals board shall notify the clerk
- 13 immediately upon filing an application on his or her own behalf,
- 14 or upon his or her decision to represent his or her spouse, parent,
- 15 or child in an assessment appeal. The application shall be heard
- 16 in accordance with the provisions of Section 1622.6.
- 17 SEC. 3. Section 1622.6 of the Revenue and Taxation Code is
- 18 amended to read:
- 19 1622.6. (a) An application for equalization filed pursuant to
- 20 Section 1603 by a member or alternate member of an assessment
- 21 appeals board, or an application in which that member represents

1 his or her spouse, parent, or child, shall be heard before an
2 assessment appeals board panel consisting of three special alternate
3 assessment appeals board members appointed by order of the
4 presiding judge of the superior court in the county in which the
5 application is filed.

6 *(b) Notwithstanding subdivision (a), at the discretion of the*
7 *clerk of the board, these applications may be heard before an*
8 *alternate board consisting of three special alternate assessment*
9 *appeals board members who are qualified and in good standing*
10 *in another county in California.*

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12 *(c) A member or alternate member of an assessment appeals*
13 *board shall notify the clerk immediately upon filing an application*
14 *on his or her own behalf, or upon his or her decision to represent*
15 *his or her spouse, parent, or child in an assessment appeal matter.*
16 *A special alternate assessment appeals board member may hear*
17 *only the application or applications for equalization set forth in*
18 *the superior court order appointing the member pursuant to*
19 *subdivision (a) or in the transmittal document prepared by the*
20 *clerk of the board of the county in which the application is filed*
21 *pursuant to subdivision (b).*

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23 *(d) Any person shall be eligible for appointment as a special*
24 *alternate assessment appeals board member who meets the*
25 *qualifications set forth in Section 1624. Sections 1624.1 and 1624.2*
26 *shall be applicable to the appointment of a special assessment*
27 *appeals board member.*

28 ~~Sections 1624.1 and 1624.2 shall be applicable to the~~
29 ~~appointment of a special assessment appeals board member.~~

30 SEC. 4. If the Commission on State Mandates determines that
31 this act contains costs mandated by the state, reimbursement to
32 local agencies and school districts for those costs shall be made
33 pursuant to Part 7 (commencing with Section 17500) of Division
34 4 of Title 2 of the Government Code.